115TH CONGRESS 1ST SESSION

H.R.

To require the President-elect to submit copies to the Committee on House Administration of the House of Representatives and the Committee on Rules and Administration of the Senate of the Federal income tax returns filed for the 4 most recent taxable years, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr.	GARRETT	introduced	the	following	bill;	which	was	referred	to	the
		nnittee on								

A BILL

- To require the President-elect to submit copies to the Committee on House Administration of the House of Representatives and the Committee on Rules and Administration of the Senate of the Federal income tax returns filed for the 4 most recent taxable years, and for other purposes.
 - 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. SHORT TITLE.
- 4 This Act may be cited as the "President-Elect Re-
- 5 lease of Tax Return Act of 2017".

1	SEC. 2. REQUIRING PRESIDENT-ELECT TO SUBMIT COPIES				
2	OF INCOME TAX RETURNS TO COMMITTEES				
3	OF CONGRESS.				
4	(a) Submission.—The President-elect shall submit a				
5	copy of each Federal income tax return filed by such indi-				
6	vidual with the Internal Revenue Service for the 4 most				
7	recent taxable years to—				
8	(1) the chair and ranking minority member of				
9	the Committee on House Administration of the				
10	House of Representatives; and				
11	(2) the chair and ranking minority member of				
12	the Committee on Rules and Administration of the				
13	Senate.				
14	(b) PERMITTED REDACTIONS.—The President-elect				
15	may redact from the copy of any Federal income tax re-				
16	turn submitted under this section any of the following:				
17	(1) Any Social Security number of any indi-				
18	vidual.				
19	(2) Any taxpayer identification number of any				
20	person.				
21	(3) Any account identification number.				
22	(4) Any name of any dependent of the taxpayer.				
23	(c) Deadline.—The President-elect shall submit the				
24	information required under this section not later than the				
25	date of the meeting of the Senate and House of Represent-				
26	atives held pursuant to section 15 of title 3, United States				

I	Code, to count the electoral votes for President and Vice
2	President.
3	SEC. 3. ALTERNATIVE DISCLOSURE OF RETURNS BY SEC-
4	RETARY OF THE TREASURY; PERMITTING
5	DISCLOSURE OF INFORMATION BY COMMIT-
6	TEES.
7	Section 6103(l) of the Internal Revenue Code of 1986
8	is amended by adding at the end the following new para-
9	graph:
10	"(23) Disclosure of tax returns of presi-
11	DENTIAL CANDIDATES.—
12	"(A) DISCLOSURE TO COMMITTEES OF
13	CONGRESS IF CANDIDATE DOES NOT MEET DIS-
14	CLOSURE REQUIREMENTS.—If the President-
15	elect does not submit a copy of a Federal in-
16	come tax return to the chairs and ranking mi-
17	nority members of the Committees on House
18	Administration of the House of Representatives
19	and Rules and Administration of the Senate, as
20	required under section 2 of the President-Elect
21	Release of Tax Return Act of 2017, by the date
22	specified in subsection (c) of such section (or if
23	any such return so submitted is incomplete or
24	inaccurate), the Secretary shall disclose such re-
25	turn to the chairs and ranking minority mem-

1	bers of such Committees not later than 10 days
2	after such date.
3	"(B) REDACTIONS.—The Secretary shall
4	redact the information described in paragraphs
5	(1) through (4) of subsection (b) of section 2 of
6	the President-Elect Release of Tax Return Act
7	of 2017 with respect to a Federal income tax
8	return of the President-elect before disclosing
9	the return under subparagraph (A).
10	"(C) Public disclosure of informa-
11	TION.—The chairs and ranking minority mem-
12	bers of the Committees referred to in subpara-
13	graph (A) may disclose any information con-
14	tained in a return submitted by the President-
15	elect under section 2 of the President-Elect Re-
16	lease of Tax Return Act of 2017 or disclosed by
17	the Secretary under subparagraph (A).".